WHAT IS CLAIMED IS:

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1.   An intellectual property expense management system comprising:

a debit note managing unit that manages debit note information sent from a firm that is commissioned to handle

10   application of an intellectual property right, the debit note information including expense information pertaining to the application;

a progress information managing unit that manages progress information pertaining to a progress of the application; and

15   an attaching unit that attaches the progress information to the debit note information.

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2.   The intellectual property expense management system as claimed in claim 1, further comprising an attached information managing unit that manages the attached information including the progress information attached to the debit note information.

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3.   The intellectual property expense management system as claimed in claim 1, wherein the attaching unit attaches the progress information to the debit note information according to a case code for identifying the application that is included in the progress information and the debit note information.

4.   The intellectual property expense management system as claimed in claim 1, further comprising:

an expense information generation unit that is adapted to generate common expense information based on the debit note information, the common expense information being shared within a company that manages expense information pertaining to a plurality of applications; and

a common expense information managing unit that manages the common expense information generated by the expense generation unit.

5. The intellectual property expense management system as claimed in claim 1, further comprising a progress information updating unit that updates the progress information based on

5   the debit note information.

10   6. An expense management system comprising:

a business partner terminal apparatus that is adapted to send invoice information and debit note information that is generated based on the invoice information; and

an expense management apparatus that is adapted to manage

15   the invoice information and the debit note information sent from the business partner terminal apparatus;

wherein the expense management apparatus includes:

calculation means for calculating debit information based on the invoice information sent from the business partner

20   terminal apparatus, thereby generating calculated debit information; and

accuracy determination means for comparing the calculated debit information obtained by the calculation means and the debit note information sent from the business partner terminal

25   apparatus, and determining whether the debit note information

sent from the business partner terminal apparatus corresponds to the calculated debit information.

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7. The expense management system as claimed in claim 6, wherein the expense management apparatus includes notification means for sending a debit information verification request to
10 the business partner terminal apparatus when it is determined by the accuracy determination means that the debit note information sent from the business partner terminal apparatus does not correspond to the calculated debit information.

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8. The expense management system as claimed in claim 6, wherein the expense management apparatus includes estimation
20 means for estimating debit information corresponding to an order for which invoice information is not yet sent from the business partner terminal apparatus, the estimation being based on a past record of the invoice information sent from the business partner terminal apparatus.

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9.   An expense management system comprising:

5   a business partner terminal apparatus that is adapted to

send invoice information and debit note information that is

generated based on the invoice information;

      an expense management apparatus that is adapted to manage

the invoice information and the debit note information sent

10   from the business terminal apparatus; wherein

      the expense management apparatus includes estimation means

for estimating debit information corresponding to an order for

which invoice information is not yet sent from the business

partner terminal apparatus, the estimation being based on a

15   past record of the invoice information sent from the business

partner terminal apparatus.

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10.   An expense management apparatus comprising:

      a first storage unit for storing invoice information that

is sent from a business partner terminal apparatus;

      a second storage unit for storing debit note information

25   that is sent from the business partner terminal apparatus;

calculation means for calculating debit information based on the invoice information sent from the business partner terminal apparatus, thereby generating calculated debit information; and

5   accuracy determination means for comparing the calculated debit information obtained by the calculation means and the debit note information sent from the business partner terminal apparatus, and determining whether the debit note information sent from the business partner terminal apparatus corresponds

10   to the calculated debit information.

15   11.   The expense management apparatus as claimed in claim 10, further comprising notification means for sending a debit information verification request to the business partner terminal apparatus when it is determined by the accuracy determination means that the debit note information sent from

20   the business partner terminal apparatus does not correspond to the calculated debit information.

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12.   The expense management apparatus as claimed in claim

10, further comprising estimation means for estimating debit

information corresponding to an order for which invoice

information is not yet sent from the business partner terminal

5   apparatus, the estimation being based on a past record of the

invoice information sent from the business partner terminal

apparatus.

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13.   An expense management apparatus that receives invoice

information and debit note information generated based on the

invoice information from a business partner terminal apparatus,

15   and manages the invoice information and the debit note

information from the business partner terminal apparatus, the

expense management apparatus comprising:

estimation means for estimating debit information

corresponding to an order for which invoice information is not

20   yet received from the business partner terminal apparatus, the

estimation being based on a past record of the invoice

information received from the business partner terminal

apparatus.

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14. An expense management method comprising:

a calculation step in which an expense management

5   apparatus calculates debit information based on invoice

information sent from a business partner terminal apparatus,

thereby to generate calculated debit information; and

an accuracy determination step in which the expense

management apparatus compares the calculated debit information

10   obtained in the calculation step and debit note information

generated at the business partner terminal apparatus and sent

to the expense management apparatus, and determines whether the

debit note information sent from the business partner terminal

apparatus corresponds to the calculated debit information.

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15. The expense management method as claimed in claim 14,

20   further comprising:

a notification step in which the expense management

apparatus sends a debit information verification request to the

business partner terminal apparatus upon determining in the

accuracy determination step that the debit note information

25   sent from the business partner terminal apparatus is not

accurate.

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16.   The expense management method as claimed in claim 14,
further comprising:

an estimation step in which the expense management
apparatus estimates debit information corresponding to an order
10   for which invoice information is not yet sent from the business
partner terminal apparatus, the estimation being based on a
past record of the invoice information sent from the business
partner terminal apparatus.

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17.   An expense management method for managing invoice
information and debit note information sent from a business
20   partner, the method comprising:

estimating debit information corresponding to an order for
which invoice information is not yet sent from the business
partner, the estimation being based on a past record of the
invoice information sent from the business partner.

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